

STAND! Against Domestic Violence
(A Nonprofit Corporation)

FINANCIAL STATEMENTS

JUNE 30, 2009 and 2008

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B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

We have audited the accompanying statements of financial position of **STAND! Against Domestic Violence (A Nonprofit Corporation)** as of June 30, 2009 and 2008, and the related statements of activities, cash flows, and functional expenses for the years then ended. These financial statements are the responsibility of STAND! Against Domestic Violence's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of STAND! Against Domestic Violence as of June 30, 2009 and 2008 and changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2009, on our consideration of STAND! Against Domestic Violence's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Our audits were performed for the purpose of forming an opinion on the basic financial statement of STAND! Against Domestic Violence taken as a whole. The supplementary information starting on page 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented in accordance with the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, the June 30, 2009 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Bowman & Company, C.C.P.

Stockton, California
September 25, 2009

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STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF FINANCIAL POSITION

June 30, 2009 and 2008

ASSETS	<u>2009</u>	<u>2008</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 489,243	\$ 255,812
Accounts receivable	458,426	516,677
Prepaid expenses	<u>52,702</u>	<u>66,382</u>
Total current assets	1,000,371	838,871
PROPERTY AND EQUIPMENT, net	2,867,001	2,970,823
OTHER		
Deposits	7,088	12,577
Investments - restricted	124,171	124,171
Investments	<u>12,729</u>	<u>25,874</u>
	<u>\$ 4,011,360</u>	<u>\$ 3,972,316</u>
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 102,840	\$ 203,793
Accrued liabilities	198,524	154,089
Deferred revenue	68,138	19,010
Notes payable, current portion	<u>6,556</u>	<u>6,145</u>
Total current liabilities	<u>376,058</u>	<u>383,037</u>
LONG-TERM LIABILITIES		
Notes payable, less current portion	883,381	889,414
Advance from HUD	<u>171,092</u>	<u>171,092</u>
	<u>1,054,473</u>	<u>1,060,506</u>
Total liabilities	<u>1,430,531</u>	<u>1,443,543</u>
NET ASSETS		
Unrestricted	2,456,658	2,404,602
Permanently restricted - endowment fund	<u>124,171</u>	<u>124,171</u>
	<u>2,580,829</u>	<u>2,528,773</u>
	<u>\$ 4,011,360</u>	<u>\$ 3,972,316</u>

See Notes to Financial Statements.

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2009 and 2008

	Year Ended June 30, 2009			
	Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds	Total
PUBLIC SUPPORT AND REVENUE				
Public support				
Contributions	\$ 877,366	\$ --	\$ --	\$ 877,366
Special events	196,424	--	--	196,424
In-kind donations	227,565	--	--	227,565
Total public support	1,301,355	--	--	1,301,355
Revenue				
Government grants and support				
Federal	904,082	--	--	904,082
State	228,101	--	--	228,101
Local	841,939	--	--	841,939
Fees and sales	140,441	--	--	140,441
Rental income	104,738	--	--	104,738
Investment returns	(12,957)	--	--	(12,957)
Miscellaneous	3,926	--	--	3,926
Total revenue	2,210,270	--	--	2,210,270
Total public support and revenue	3,511,625	--	--	3,511,625
EXPENSES				
Program services	2,632,248	--	--	2,632,248
Supporting services	827,321	--	--	827,321
Total expenses	3,459,569	--	--	3,459,569
Change in net assets	52,056	--	--	52,056
Net assets, beginning of year	2,404,602	--	124,171	2,528,773
Net assets, end of year	\$ 2,456,658	\$ --	\$ 124,171	\$ 2,580,829

See Notes to Financial Statements.

Year Ended June 30, 2008

Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds	Total
\$ 782,202	\$ --	\$ --	\$ 782,202
196,051	--	--	196,051
237,143	--	--	237,143
1,215,396	--	--	1,215,396
903,808	--	--	903,808
253,441	--	--	253,441
809,241	--	--	809,241
183,453	--	--	183,453
82,962	--	--	82,962
(4,455)	--	--	(4,455)
5,620	--	--	5,620
2,234,070	--	--	2,234,070
3,449,466	--	--	3,449,466
2,617,964	--	--	2,617,964
824,234	--	--	824,234
3,442,198	--	--	3,442,198
7,268	--	--	7,268
2,397,334	--	124,171	2,521,505
\$ 2,404,602	\$ --	\$ 124,171	\$ 2,528,773

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended June 30, 2009 and 2008

Year ended June 30, 2009					
	Total Program Services	Supporting Services		Total Supporting Services	Total Expenses
		Management and General	Fundraising		
Salaries	\$ 1,457,695	\$ 178,236	\$ 207,061	\$ 385,297	\$ 1,842,992
Payroll taxes and benefits	257,893	30,730	27,037	57,767	315,660
In-kind expenses	186,238	19,120	22,208	41,328	227,566
Depreciation	149,499	15,163	4,183	19,346	168,845
Telephone and utilities	104,911	18,758	13,916	32,674	137,585
Payments to collaborators	135,411	--	--	--	135,411
Other	31,823	55,844	11,686	67,530	99,353
Special events	--	--	89,197	89,197	89,197
Rent and equipment rental	70,642	7,681	6,198	13,879	84,521
Printing	29,104	678	21,539	22,217	51,321
Insurance expense	40,724	2,812	573	3,385	44,109
Professional services	5,174	20,715	17,392	38,107	43,281
Repairs and maintenance	36,258	4,681	967	5,648	41,906
Janitorial	17,292	5,634	4,691	10,325	27,617
Supplies	17,951	5,920	2,511	8,431	26,382
Dues, fees, and subscriptions	9,741	12,083	1,572	13,655	23,396
Interest	23,143	--	--	--	23,143
Travel	20,989	733	79	812	21,801
Training	17,733	1,102	50	1,152	18,885
Postage	3,131	2,095	11,070	13,165	16,296
Public relations and advertisement	3,779	3,396	--	3,396	7,175
Property taxes	6,761	10	--	10	6,771
Emergency assistance	3,226	--	--	--	3,226
Food	3,130	--	--	--	3,130
Contract personnel	--	--	--	--	--
Network communication	--	--	--	--	--
Totals	\$ 2,632,248	\$ 385,391	\$ 441,930	\$ 827,321	\$ 3,459,569

See Notes to Financial Statements.

Year ended June 30, 2008

Total Program Services	Supporting Services			Total Supporting Services	Total Expenses
	Management and General	Fundraising			
\$ 1,364,737	\$ 218,459	\$ 202,466	\$ 420,925	\$ 1,785,662	
285,652	42,301	29,099	71,400	357,052	
208,906	14,874	13,363	28,237	237,143	
145,554	14,937	8,008	22,945	168,499	
105,068	13,205	11,070	24,275	129,343	
174,483	--	--	--	174,483	
29,493	34,262	11,899	46,161	75,654	
--	--	57,898	57,898	57,898	
68,621	7,519	6,716	14,235	82,856	
22,095	1,158	21,515	22,673	44,768	
45,360	3,188	650	3,838	49,198	
12,097	782	35,058	35,840	47,937	
32,039	1,540	1,236	2,776	34,815	
17,112	5,239	4,680	9,919	27,031	
13,582	3,903	2,961	6,864	20,446	
11,206	9,957	2,278	12,235	23,441	
20,989	--	--	--	20,989	
22,240	295	367	662	22,902	
5,348	317	1,735	2,052	7,400	
3,682	2,141	11,944	14,085	17,767	
4,705	4,519	--	4,519	9,224	
6,829	59	41	100	6,929	
3,520	--	--	--	3,520	
5,290	--	--	--	5,290	
7,496	21,825	770	22,595	30,091	
1,500	--	--	--	1,500	
<u>\$ 2,617,964</u>	<u>\$ 400,480</u>	<u>\$ 423,754</u>	<u>\$ 824,234</u>	<u>\$ 3,442,198</u>	

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2009 and 2008

CASH FLOWS FROM OPERATING ACTIVITIES	2009	2008
Change in net assets	\$ 52,056	\$ 7,268
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	168,845	168,499
Unrealized (gains) losses on investments	19,177	9,488
Decrease (increase) in:		
Accounts receivable	58,251	(73,281)
Prepaid expenses	13,680	(32,334)
Deposits	5,488	--
Increase (decrease) in:		
Accounts payable	(100,952)	23,483
Accrued liabilities	44,435	37,906
Deferred revenue	49,128	(19,981)
Net cash provided by operating activities	<u>310,108</u>	<u>121,048</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(6,031)	(13,110)
Purchase of equipment	(65,024)	(7,610)
Proceeds from sales of investments	<u>--</u>	<u>8,303</u>
Net cash used in investing activities	<u>(71,055)</u>	<u>(12,417)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(5,622)	(13,341)
Payments on capital lease obligation	<u>--</u>	<u>(10,903)</u>
Net cash used in financing activities	<u>(5,622)</u>	<u>(24,244)</u>
Net increase in cash	233,431	84,387
Cash and cash equivalent, beginning of year	<u>255,812</u>	<u>171,425</u>
Cash and cash equivalent, end of year	<u>\$ 489,243</u>	<u>\$ 255,812</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	<u>\$ 23,143</u>	<u>\$ 20,989</u>

See Notes to Financial Statements.

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies

STAND! Against Domestic Violence (Organization), a Nonprofit Corporation, incorporated September 14, 1977, operates a 24 hour crisis line; housing centers for battered women and their children; group and individual counseling; legal services; an employment assistance program; a battering abatement program; and prevention programs.

A summary of significant accounting policies applied in the preparation of the financial statement follows:

Basis of Accounting:

The financial statements of the Organization have been prepared on the accrual basis of accounting.

Basis of Presentation:

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards No. 117, Financial Statements of Not-for-Profit Organizations. Under those provisions, net assets and revenues, gains and losses are classified based on the absence or existence and nature of donor-imposed restrictions as follows:

Unrestricted Net Assets:

Unrestricted net assets are those net assets presently available for use by the Organization at the discretion of the Board of Directors. If the Board specifies a purpose where none has been stated by the original donor, such assets are classified as Board designated operating net assets.

Temporarily Restricted Net Assets:

Temporarily restricted net assets reflect donor contributions or grant revenue with restrictions that expire when a time restriction ends or purpose restriction is accomplished.

Permanently Restricted Net Assets – Endowment Fund:

Permanently restricted net assets-endowment fund consists of an endowment fund to be held in perpetuity, the income from which is expendable in support of a program operated by the Organization to provide services to battered women and their children.

Cash and Cash Equivalents:

For purposes of the Statements of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies (Cont.)

Investments:

In August 2008, the Financial Accounting Standards Board issued FASB Staff Position No. FAS 117-1, "Endowments of Not-for-Profit Organization: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA), and Enhances Disclosures for All Endowment Funds". FAS 117-1 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to UPMIFA. FAS 117-1 also requires additional disclosures about an organization's endowment funds.

The State of California enacted UPMIFA effective January 1, 2009, the provisions of which apply to endowment funds existing on or established after that date. The Organization has adopted FSP FAS 117-1 for the year ending June 30, 2009. The Board of Directors has determined their permanently restricted net assets meet the definition of endowment funds under UPMIFA.

Allowance for Bad Debts:

Although the Organization is on the allowance method, management has determined that an allowance for bad debts is not currently required.

Property and Equipment:

Property and equipment are stated at cost if purchased or at the approximate fair value at the date placed in service, if donated. Depreciation is computed on the straight-line basis over the estimated useful lives:

	<u>Years</u>
Buildings and improvements	10-30
Furniture and equipment	5-10
Leasehold improvements	15

It is the policy of the Organization to capitalize additions with costs greater than \$1,000.

Accumulated Vacation:

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The amount of accumulated vacation at June 30, 2009 and 2008 was \$66,262 and \$58,821, respectively.

Accumulated Sick Leave:

Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave.

Accumulated employee sick leave benefits are not recognized as liabilities of the agency since payment of such benefits is not probable or estimable. Therefore, sick leave benefits are recorded as expenditures in the period sick leave is taken.

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies (Cont.)

Notes Payable:

The Organization does not accrue interest on the notes payable to the City of Concord or Contra Costa County. The Organization expects the notes to be forgiven at the maturity date or the extension date.

Restricted and Unrestricted Revenue and Support:

Revenue that is restricted by the donor or granting agency is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted donor revenue is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities as satisfaction of restrictions on temporarily restricted net assets. Temporarily restricted revenue received and spent in the same year is reported as unrestricted, with the exception of income from the endowment fund which is reflected as temporary restricted revenue in the year it is earned even when the restriction is met in the same year.

Income Tax Status:

The Organization is a nonprofit corporation and is exempt from income taxes under Internal Revenue Code Section 501(c)(3) and California Franchise Tax Regulations Section 23701(d). The Organization is classified by the Internal Revenue Service as an other-than-private foundation. Accordingly, no provision for federal or state income taxes is made in the accompanying financial statements.

Expense Allocation:

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses that are common to several functions are allocated based on estimates made by the Organization's management.

Nature of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Reclassifications:

Certain amounts in the June 30, 2008 financial statements have been reclassified for comparative purposes to conform to the presentation in the June 30, 2009 financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 2. Concentrations of Credit Risk

Financial instruments that subject the Organization to concentrations of credit risk at June 30, 2009 and 2008 consist principally of cash and accounts receivable. At June 30, 2009 and 2008, approximately 99% and 91%, respectively, of accounts receivable are from government contracts and grants.

During the year ended June 30, 2009 and 2008, the Organization maintained cash deposits with banks in excess of the Securities Investor Protection Corporation (FDIC) limit. Funds on deposit in excess of the FDIC limits may represent a credit risk.

Note 3. Investments

Investments consisted of the following at June 30:

2009			
	Cost	Fair Value	Unrealized Losses Since Inception
Cash equivalents	\$ 17,577	\$ 17,577	\$ - -
Mutual funds	80,024	76,820	(3,204)
Equity securities	41,806	38,158	(3,648)
Limited partnership	3,495	4,345	850
Totals	\$ 142,902	\$ 136,900	\$ (6,002)

2008			
	Cost	Fair Value	Unrealized Gains Since Inception
Cash equivalents	\$ 16,042	\$ 16,042	\$ - -
Mutual funds	75,426	78,066	2,640
Equity securities	41,806	51,200	9,394
Limited partnership	3,495	4,737	1,242
Totals	\$ 136,769	\$ 150,045	\$ 13,276

Sales of marketable securities resulted in the following gains for the years ended June 30:

	2009	2008
Proceeds from sales	\$ - -	\$ 8,303
Cost of marketable securities	- -	(7,917)
Net realized gains	\$ - -	\$ 386

NOTES TO FINANCIAL STATEMENTS

Note 3. Investments (Cont.)

The following schedule summarizes the investment returns and its classification in the Statement of Activities for the years ended June 30:

	2009		
	Unrestricted	Temporarily Restricted	Total
Investment income	\$ 6,220	\$ --	\$ 6,220
Unrealized losses, net	<u>(19,177)</u>	<u>--</u>	<u>(19,177)</u>
Total investment returns	\$ <u>(12,957)</u>	\$ <u>--</u>	\$ <u>(12,957)</u>

	2008		
	Unrestricted	Temporarily Restricted	Total
Investment income	\$ 5,419	\$ --	\$ 5,419
Unrealized losses and realized gains, net	<u>(9,874)</u>	<u>--</u>	<u>(9,874)</u>
Total investment returns	\$ <u>(4,455)</u>	\$ <u>--</u>	\$ <u>(4,455)</u>

Note 4. Property and Equipment

Property and equipment and the related accumulated depreciation consisted of the following at June 30:

	2009	2008
Buildings and improvements	\$ 3,588,878	\$ 3,539,295
Land	858,458	858,458
Furniture and equipment	659,882	644,442
Leasehold improvements	<u>18,818</u>	<u>18,818</u>
	5,126,036	5,061,013
Less accumulated depreciation	<u>(2,259,035)</u>	<u>(2,090,190)</u>
	\$ <u>2,867,001</u>	\$ <u>2,970,823</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable

Notes payable consisted of the following at June 30:

	<u>2009</u>	<u>2008</u>
Notes payable to Contra Costa County, no annual payments, interest accrues at 3%, and the notes mature in September, 2046. The intention of Contra Costa County is to forgive the loans and interest at maturity. The note is secured by a building with a net book value of \$1,944,846 at June, 2009. Restrictions have been imposed on the use of the building whereby the grant funds must be repaid if the building is not used permanently as housing for battered women and their children. These financial statements do not reflect an adjustment to discount on this note.	\$ 412,800	\$ 412,800
Note payable to Mechanics Bank, monthly payments of \$2,397 including variable interest at 3.91% over the bank's current index; the rate was 6.49% at June 2009. The note is secured by a building with a net book value of \$1,944,846 at June, 2009 and matures April, 2018.	344,637	350,259
Note payable to the City of Concord, interest rate of 0%, no annual payments. The intention of the City of Concord is to forgive the loan at maturity. Restrictions have been imposed on the use of the building whereby grant funds must be repaid if the building is not used for domestic violence programs. At June, 2009 and 2008, the Organization was not utilizing the building; accordingly, the Organization was not in compliance with this restriction. These financial statements do not reflect an adjustment to discount this note or any necessary adjustments due to the Organization's noncompliance with the note's restriction. The Organization is currently working with the City to structure the sale of the building.	80,000	80,000

NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable (Cont.)

	<u>2009</u>	<u>2008</u>
Note payable to Contra Costa County, no annual payments, interest accrues at 3%. The intention of Contra Costa County is to forgive the loan and interest at maturity. The note is secured by a building with a net book value of \$580,536 at June, 2009. Restrictions have been imposed on the use of the building whereby the grant funds must be repaid if the building is not used permanently as housing for battered women and their children. At June, 2009 and 2008, the Organization was not utilizing the building; accordingly, the Organization was not in compliance with this restriction. These financial statements do not reflect an adjustment to discount this note or any necessary adjustments due to the Organization's noncompliance with the note's restriction. The Organization is currently working with the County to structure the sale of the building.	<u>52,500</u>	<u>52,500</u>
Total notes payable	889,937	895,559
Less current maturities	<u>6,556</u>	<u>6,145</u>
Totals	\$ <u>883,381</u>	\$ <u>889,414</u>

Maturities of notes payable are as follows at June 30:

2010	\$ 6,556
2011	6,994
2012	7,462
2013	7,961
2014	8,492
Thereafter	<u>852,472</u>
Total	\$ <u>889,937</u>

NOTES TO FINANCIAL STATEMENTS

Note 6. Advance from HUD

The Organization has an advance from HUD in the amount of \$466,616. Beginning in October, 2000, 10% of the advance will be forgiven annually if the building is used for domestic violence programs. As of June 30, 2009 and 2008, \$295,524 of the advance had been forgiven.

At June, 2008, the Organization was not utilizing the building; accordingly, the Organization was not in compliance with this restriction. However, the Organization is currently working with HUD to structure the sale of the building.

Note 7. In-kind Donations

The in-kind donations are recorded as both revenue and expense, in accordance with accounting principles generally accepted in the United States of America and are valued as follows:

Donated Services – valued at fair market wage for the particular service.

Materials – valued at fair market value or estimated value per donor.

The total in-kind revenues and expenditures were as follows for the years ended June 30:

	<u>2009</u>	<u>2008</u>
Materials	\$ 89,896	\$ 141,329
Services	<u>137,669</u>	<u>95,814</u>
	<u>\$ 227,565</u>	<u>\$ 237,143</u>

Note 8. Lease Commitments

The Organization had short-term operating leases on office equipment and real properties. The Organization has long-term operating leases of real properties. The Organization has the option to extend the leases upon expiration of the leases. Future minimum annual rental for the next five years at June 30 is as follows:

2010	\$ 5,962
2011	5,962
2012	5,962
2013	5,962
2014	5,962

Rent expense under these leases for the years ended June 30, 2009 and 2008 were \$84,521 and \$82,856, respectively.

NOTES TO FINANCIAL STATEMENTS

Note 9. Pension Plan

The Organization sponsors a salary deferral plan in accordance with the provision of the Internal Revenue Code Section 403(b). An employee is defined as any person regularly employed by the Organization. According to the Plan, each employee may defer up to the smaller of an exclusion allowance of 20% of compensation or the maximum allowed by the Internal Revenue Service. The Organization matches up to 2% of compensation. For the years ended June 30, 2009 and 2008, the Organization's matching contributions were \$16,831 and \$17,628, respectively.

Note 10. Endowment

The Organization's endowment consists of approximately 17 different equity securities, 4 mutual funds, a limited partnership investment and cash. Its endowment includes only donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, and (b) the original value of subsequent gifts to the permanent endowment. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporary restricted net assets in a manner consistent with the standard of prudence prescribed by SPMIFA. However, in accordance with the Organization's accounting policy of restricted revenue and support (see Note 1), these earnings are reflected as unrestricted activity. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the endowment fund, (b) the purposes of the Institution and the donor-restricted endowment fund, (c) general economic conditions, (d) the possible effect of inflation and deflation, (e) the expected total return from income and the appreciation of investments, (f) other resources of the Organization, and (g) the investment policies of the Organization.

Endowment net asset composition by type of fund consisted of the following as of June 30, 2009:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-restricted endowment funds	\$ --	\$ --	\$ 124,171	\$ 124,171

There was no change in endowment net assets for the year ended June 30, 2009.

NOTES TO FINANCIAL STATEMENTS

Note 10. Endowment (Cont.)

The Organization has adopted an investment policy for its endowment assets that attempt to provide a stream of funding for its mission supported by the endowment. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period(s). Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of the S&P 500 index while assuming a moderate level of investment risk. The Organization expects its endowment funds, over time, to provide an average rate of return of approximately 5 percent annually. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

The earnings on the Organization endowment assets are classified as unrestricted earnings.

SUPPLEMENTARY INFORMATION

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF PROGRAM SERVICES

For the Year Ended June 30, 2009

Description	Supporting Programs	Safe Homes and Shelter Program	Transitional Housing	Children Program	Legal Advocacy
Salaries	\$ 187,927	\$ 265,776	\$ 117,931	\$ 138,764	\$ 101,910
Payroll taxes and benefits	32,564	51,071	20,579	20,591	20,161
In-kind expenses	26,184	95,111	5,848	5,313	48
Payments to collaborators	3,204	9,580	--	44,498	30,000
Depreciation	9,230	80,430	36,111	857	2,418
Telephone and utilities	9,175	13,944	30,256	5,068	11,477
Rent and equipment rental	1,066	2,770	7,463	4,911	1,539
Other	1,730	5,256	2,621	1,779	1,028
Insurance expense	2,856	9,917	3,771	4,017	5,896
Professional services	134	240	182	89	128
Printing	434	3,423	2,643	2,694	533
Repairs and maintenance	2,575	8,493	16,619	2,176	3,640
Contract personnel	--	--	--	--	--
Janitorial	1,473	2,079	815	1,114	2,341
Dues, fees, and subscriptions	1,625	1,374	3,449	408	291
Travel	1,397	3,130	1,948	496	1,535
Interest	--	23,143	--	--	--
Supplies	2,060	5,910	1,519	1,853	311
Postage	220	191	114	131	261
Public relations and advertisement	3,779	--	--	--	--
Training	11,859	3,502	1,212	334	53
Property taxes	--	--	6,761	--	--
Food	205	507	2,419	--	--
Emergency assistance	3,026	--	200	--	--
Network communication	--	--	--	--	--
Totals	\$ 302,723	\$ 585,847	\$ 262,461	\$ 235,093	\$ 183,570

Domestic Violence Treatment	Training and Community Education	Volunteer Services	Total Program Services
\$ 115,275	\$ 478,227	\$ 51,885	\$ 1,457,695
18,173	85,998	8,755	257,892
6,631	24,913	22,191	186,239
--	48,129	--	135,411
2,526	15,400	2,526	149,498
11,087	22,500	1,405	104,912
10,618	42,009	267	70,643
3,384	13,969	2,054	31,821
3,444	9,237	1,586	40,724
266	4,115	20	5,174
2,993	14,005	2,379	29,104
734	1,634	387	36,258
--	--	--	--
3,564	5,586	320	17,292
1,307	1,130	156	9,740
4,547	7,699	236	20,988
--	--	--	23,143
2,502	3,176	620	17,951
1,079	1,090	46	3,132
--	--	--	3,779
14	594	166	17,734
--	--	--	6,761
--	--	--	3,131
--	--	--	3,226
--	--	--	--
<u>\$ 188,144</u>	<u>\$ 779,411</u>	<u>\$ 94,999</u>	<u>\$ 2,632,248</u>

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF PROGRAM SERVICES

For the Year Ended June 30, 2008

Description	Supporting Programs	Safe Homes and Shelter Program	Transitional Housing	Children Program	Legal Advocacy
Salaries	\$ 139,313	\$ 189,964	\$ 112,978	\$ 97,764	\$ 137,698
Payroll taxes and benefits	31,632	40,506	26,628	14,195	33,496
In-kind expenses	28,167	117,342	7,986	13,425	1,108
Payments to collaborators	--	9,832	--	62,391	30,000
Depreciation	14,736	78,359	34,665	--	3,130
Telephone and utilities	12,454	11,165	39,648	3,855	6,958
Rent and equipment rental	1,163	2,104	6,543	4,402	1,361
Other	3,981	6,202	7,065	643	775
Insurance expense	4,862	9,791	2,747	4,555	6,685
Professional services	453	395	467	194	915
Printing	886	3,786	3,107	405	255
Repairs and maintenance	4,000	4,664	15,845	1,384	3,119
Contract personnel	289	1,714	--	864	289
Janitorial	1,976	1,813	792	1,039	1,899
Dues, fees, and subscriptions	1,506	1,467	1,368	569	811
Travel	2,321	3,068	2,169	947	2,254
Interest	1,030	17,899	1,030	--	--
Supplies	1,230	1,769	110	2,275	157
Postage	266	241	64	149	278
Public relations and advertisement	4,705	--	--	--	--
Training	510	600	95	221	--
Property taxes	6	220	6,438	14	7
Food	180	2,908	2,202	--	--
Emergency assistance	2,392	621	--	207	--
Network communication	--	41	234	137	--
Totals	\$ 258,058	\$ 506,471	\$ 272,181	\$ 209,635	\$ 231,195

Domestic Violence Treatment	Training and Community Education	Volunteer Services	Total Program Services
\$ 136,636	\$ 488,785	\$ 61,599	\$ 1,364,737
27,106	100,026	12,063	285,652
2,236	31,099	7,543	208,906
--	72,619	1	174,843
1,691	11,282	1,691	145,554
8,951	20,854	1,183	105,068
10,080	42,692	276	68,621
1,080	8,480	1,267	29,493
3,905	11,017	1,798	45,360
596	9,018	59	12,097
2,856	9,764	1,036	22,095
917	1,614	496	32,039
--	4,050	290	7,496
3,546	5,708	339	17,112
2,036	3,188	261	11,206
2,585	8,582	314	22,240
--	1,030	--	20,989
1,486	5,929	626	13,582
1,128	1,497	59	3,682
--	--	--	4,705
680	3,157	85	5,348
34	109	1	6,829
--	--	--	5,290
--	300	--	3,520
56	1,031	1	1,500
<u>\$ 207,605</u>	<u>\$ 841,831</u>	<u>\$ 90,988</u>	<u>\$ 2,617,964</u>

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended June 30, 2009

Federal or State Grantor/ Program Title/ Pass-Through Grantor	Federal CFDA Number	Award #/ Pass-Through Grantor 's Number	Disbursements/ Expenditures
FEDERAL:			
<u>U.S. Department of Housing and Urban Development</u>			
<u>Office of Community Planning and Development:</u>			
Supportive Housing Program	14.235	CA01B705014	\$ 72,577
Emergency Shelter	14.231	ESG 08-57	24,000
Emergency Shelter			
Pass-through California Department of Housing and Community Development EHAP	14.231	07-EHAP-3946	27,171
Community Development Block Grant			
Pass-through Contra Costa County	14.218	08-35-PS	7,000
Pass-through City of Antioch	14.218	N/A	15,000
Pass-through City of Concord	14.218	N/A	10,000
Pass-through City of Pittsburgh	14.218	N/A	5,000
Pass-through City of Walnut Creek	14.218	N/A	10,000
Total U.S. Department of Housing and Urban Development			170,748
<u>U.S. Department of Justice</u>			
<u>Violence Against Women Office:</u>			
<u>Violence Against Women Formula Grant</u>			
Pass-through Richmond Police Department	16.588	LE 08017830	25,069
Pass-through CA Office of Emergency Services	16.588	VA 08081136	1,429
Pass-through CA Office of Emergency Services	16.588	DV 08221136	8,845
<u>Grants to Encourage Arrest Policies and Enforcement of Protection Orders</u>			
Pass-through Contra Costa County Zero Tolerance	16.590	48260-02	127,308
<u>Office of Victims of Crime</u>			
<u>Crime Victim Assistance</u>			
Pass-through CA Office of Emergency Services	16.575	DV 08221136	84,660
Pass-through CA Office of Emergency Services	16.575	AT 08021136	150,585
Total U.S. Department of Justice			397,896
<u>Federal Emergency Management Agency</u>			
Food and Shelter Program	97.024	N/A	22,826

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Cont.)

For the Year Ended June 30, 2009

Federal or State Grantor/ Program Title/ Pass-Through Grantor	Federal CFDA Number	Award #/Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services</u>			
<u>Administration For Children and Families:</u>			
Injury Prevention Program			
Pass-through CA Alliance Against Domestic Violence Delta	93.136	N/A	\$ 41,723
Family Violence Prevention and Service Program			
Pass-through CA Office of Emergency Services	93.671	VA 08081136	154,598
Pass-through CA Office of Emergency Services	93.671	VA 07071136	43,206
Pass-through CA Office of Emergency Services	93.671	DV 08221136	<u>73,085</u>
Total U.S. Department of Health and Human Services			<u>312,612</u>
Total Expenditures of Federal Awards			<u>\$ 904,082</u>

STATE:

<u>CA Office of Emergency Services</u>			
Domestic Violence Assistance Program		DV 08221136	\$ 28,905
<u>Other State Awards</u>			
MCH Prevention and Shelter Services		05-45076	<u>199,196</u>
Total Expenditures of State Awards			<u>\$ 228,101</u>

Note A - Basis of Presentation:

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and state grant activity of STAND! Against Domestic Violence and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

Note B - Sub-recipients:

STAND! Against Domestic Violence provided federal awards to sub-recipients as follows:

Program Title	Federal CFDA Number	Amount Provided
Bay Area Legal Aid	93.671/16.588/16.575	\$ 20,000
Contra Costa Crisis Center	14.231	<u>9,580</u>
		<u>\$ 29,580</u>



B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

We have audited the financial statement of STAND! Against Domestic Violence (A Nonprofit Corporation) as of and for the year ended June 30, 2009, and have issued our report thereon dated September 25, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether STAND! Against Domestic Violence's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered STAND! Against Domestic Violence's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses. However, we noted other matters involving the internal controls over financial reporting, which we have reported to management of STAND! Against Domestic Violence in a separate letter dated September 25, 2009.

This report is intended solely for the information of the Board of Directors, management, federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specific parties.

Bowman & Company, L.L.P.

Stockton, California
September 25, 2009

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Stockton, CA 95219

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B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

Compliance

We have audited the compliance of STAND! Against Domestic Violence (A Nonprofit Corporation) with the types of compliance requirements described in the U.S. *Office of Management Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended June 30, 2009. STAND! Against Domestic Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of STAND! Against Domestic Violence's management. Our responsibility is to express an opinion on STAND! Against Domestic Violence's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about STAND! Against Domestic Violence's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of STAND! Against Domestic Violence's compliance with those requirements.

In our opinion, STAND! Against Domestic Violence complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of STAND! Against Domestic Violence is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered STAND! Against Domestic Violence's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the Board of Directors, management, federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specific parties.

Bowman & Company, L.L.P.

Stockton, California
September 25, 2009

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2009

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified
Internal control over financial report:
Material weakness(es) identified? _____ yes X no
Reportable condition(s) identified that are
not considered to be material weakness(es)? _____ yes X none reported
Noncompliance material to financial
statements noted? _____ yes X no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? _____ yes X no
Reportable condition(s) identified that are
not considered to be material weakness(es)? _____ yes X none reported
Type of auditor's report issued on compliance
for major programs: unqualified
Any audit findings disclosed that are required
to be reported in accordance with section 510(a)
of Circular A-133? _____ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.671	Family Violence and Prevention Service Program

Dollar threshold used to distinguish
between type A and type B programs: \$ 300,000
Auditee qualified as low-risk auditee? X yes _____ no

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None



B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY
INFORMATION REQUIRED BY THE STATE OF CALIFORNIA,
OFFICE OF EMERGENCY SERVICES (OES) PROGRAMS**

To the Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole of STAND! Against Domestic Violence (A Nonprofit Corporation) as of and for the year ended June 30, 2009. The data included in is presented for purposes of additional analysis and is not a required part of the basic financial statements; such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and is in conformity with the Office of Emergency Services (OES) Grantee handbook issued by the State of California, Office of Emergency Services (OES). In our opinion, the data included in this report is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Bowman & Company, L.L.P.

Stockton, California
September 25, 2009

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STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF OFFICE OF EMERGENCY SERVICES
(OES) PROGRAMS

For the Year Ended June 30, 2009

OES Cost Category	DVAP	
STAND! expense accounts	DV 08221136 (FY 06/30/09)	
	Total Costs	Match Costs
Personal services	\$ 136,980	\$ 23,573
Operating expenses	58,516	18,755
Equipment	--	--
Total expenditures	\$ <u>195,496</u>	\$ <u>42,328</u>

OES Cost Category	DVRT	
STAND! expense accounts	VA 08081136 (FY 06/30/09)	
Personal services	\$ 145,408	\$ 39,904
Operating expenses	50,621	9,548
Equipment	3,204	--
Total expenditures	\$ <u>199,233</u>	\$ <u>49,452</u>

OES Cost Category	CHAT	
STAND! expense accounts	AT 08021136 (FY 06/30/09)	
Personal services	\$ 76,090	\$ 18,951
Operating expenses	74,495	18,623
Equipment	--	--
Total expenditures	\$ <u>150,585</u>	\$ <u>37,574</u>